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PART II—Section 1
प्राधिकार से प्रकाशित
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Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 14th December, 1971/Agrahayana 23, 1893 (Saka)

The following President's Acts, enacted on the 14th December, 1971, are hereby published for general information:—

THE WEST BENGAL LOTTERIES (TAX) ACT, 1971

No. 19 OF 1971

Enacted by the President in the Twenty-second Year of the Republic of India.

An Act to provide for the levy of tax on lotteries.

In exercise of the powers conferred by section 3 of the West Bengal State Legislature (Delegation of Powers) Act, 1971, the President is pleased to enact as follows:— 31 of 1971.

1. (1) This Act may be called the West Bengal Lotteries (Tax) Act, 1971. Short title, extent and commencement.

(2) It extends to the whole of the State of West Bengal.

(3) It shall come into force on such date as the State Government may, by notication in the Official Gazette, appoint.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(*a*) "prescribed" means prescribed by rules made under this Act;

(*b*) "prescribed authority" means an authority appointed by the State Government, by notification in the Official Gazette, for the purposes of this Act;

(*c*) "promoter", in relation to a lottery (not being a lottery organised by the Government of India or the Government of a State), includes a proprietor, manager, organiser or any person having the control, or directing the conduct, of a lottery in the State of West Bengal;

(*d*) "ticket" includes, in relation to any lottery or proposed lottery, any document indicating the claim of a person to participate in the chances of the lottery.

Levy of tax on lotteries.

3. (*1*) There shall be charged, levied and paid to the State Government a tax at the rate of ten paise on each ticket issued by the promoter of any lottery.

(*2*) The tax shall be collected from the promoter of such lottery.

Calculation and recovery of tax.

4. The amount of the tax levied, under section 3, in respect of a lottery shall be calculated by the prescribed authority on the basis of the accounts maintained and statements submitted to it under section 6.

Recoveries.

5. Any sum due on account of the tax shall be recoverable by the State Government as a public demand.

Accounts.

6. Every promoter shall keep and maintain account relating to the lottery and shall submit to the prescribed authority such statements in such form and at such intervals as may be prescribed.

Penalty.

7. Every promoter of a lottery who fails to keep accounts or to submit statements, or keep such accounts or submit such statements, referred to in section 6, as he knows or has reason to believe, to be false, shall, on conviction, be punished with fine which may extend to five thousand rupees.

Production of documents and inspection.

8. The prescribed authority may, for the purposes of this Act, at any time, after giving notice for such period as may be prescribed,—

(*a*) require any promoter to produce before him accounts or other documents or to furnish any information, relating to the lottery in relation to which he is the promoter; and

(*b*) inspect the accounts of any such lottery.

Rules.

9. The State Government may make rules for carrying out the provisions of this Act.

V. V. GIRI,
President

N. D. P. NAMBOODIRIPAD,
Jt. Secy. to the Govt. of India.

Reasons for the enactment

In order to raise additional resources for meeting the expenses of the refugees from Bangla Desh, the Government of West Bengal proposes to levy a tax at the rate of ten paise on each ticket issued by the promoter of any lotteries in the State.

2. The Committee constituted under the proviso to sub-section (2) of section 3 of the West Bengal State Legislature (Delegation of Powers) Act, 1971 (31 of 1971), has been consulted before the enactment of the measure as a President's Act.

B. D. PANDE,
Secy. to the Govt. of India,
Ministry of Finance.

THE WEST BENGAL TAXATION LAWS (AMENDMENT) ACT, 1971

No. 20 OF 1971

Enacted by the President in the Twenty-second Year of the Republic of India

An Act further to amend the Bengal Amusements Tax Act, 1922, the Bengal Motor Vehicles Tax Act, 1932, the Bengal Finance (Sales Tax) Act, 1941, and the West Bengal Sales Tax Act, 1954, and the Indian Stamp Act, 1899, in its application to the State of West Bengal.

In exercise of the powers conferred by section 3 of the West Bengal State Legislature (Delegation of Powers) Act, 1971, the President is pleased to enact as follows:— 31 of 1971.

Short title and commencement

1. (*1*) This Act may be called the West Bengal Taxation Laws (Amendment) Act, 1971.

(*2*) This section shall come into force at once; and the remaining sections shall come into force on such date or dates as the State Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different sections.

Amendment of Bengal Act V of 1922.

2. In the Bengal Amusements Tax Act, 1922,—

(*1*) in section 3, after sub-section (*1*), the following sub-sections shall be inserted namely:—

"(*1a*) Where any entertainments tax is leviable under this Act, there shall be charged, levied and paid to the State Government, in addition to such entertainments tax, a surcharge at the rate of ten paise on each payment for admission to any entertainment.

(*1b*) Where any such entertainments tax is collected by means of a stamp issued by the State Government for the purpose of revenue, the surcharge shall be collected separately by a separately impressed, embossed, engraved or adhesive stamp, issued by the State Government denoting that the proper surcharge has been paid.

(*1c*) Where the entertainments tax is collected otherwise than by means of a stamp, the surcharge shall be separately collected in the same way in which the entertainments tax is collected.

(*1d*) References to entertainments tax in sub-section (*3b*) of section 3, section 4, section 5, section 7, section 8, section 9, section 10 and setion 12 shall be construed as including references to the surcharge leviable under sub-section (*1a*).";

(*2*) section 15 shall be renumbered as sub-section (*1*) thereof, and after sub-section (*1*), as so renumbered, the following sub-section shall be inserted, namely:—

"(*2*) There shall be charged, levied and paid to the State Government out of all monies received into any totalisator by way of stakes or bets, a surcharge on backers at the rate of one-half of one per cent. of the monies so paid (hereinafter referred to as the "totalisator surcharge"), and the totalisator surcharge so paid shall be deemed to have been paid by the backers and shall be received by the stewards of the race-meeting on behalf of the State Government.".

(*3*) in section 16, for the words "amount of the tax", the words "amount of the tax and the surcharge" shall be substituted;

(*4*) in section 18,—

(*i*) after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1a*) There shall be charged, levied and paid to the State Government, in addition to the betting tax, a surcharge at the rate of ten paise in respect of each bet.";

(*ii*) In sub-section (*2*), for the words "betting tax", the words "betting tax and the surcharge" shall be substituted;

(*5*) in section 21, in sub-section (*1*), for the words "totalisator tax", the words "totalisator tax and the surcharge" shall be substituted;

(*3*) in section 22, for the words "the totalisator tax and the betting tax", the words "the totalisator tax, the betting tax and the surcharge" shall be substituted.

3. In the Schedule to the Bengal Motor Vehicles Tax Act, 1932,— Amendment of Bengal Act I of 1932.

(*a*) under the sub-heading "A. *Vehicles for carrying passengers not plying for hire*", to item 1, the following provisons shall be added, namely:—

"Provided that there shall be a surcharge per annum of ten per cent. of the amount payable under clause (*a*) or clause (*b*) or clause (*c*) above:

Provided further that if an omnibus is fitted with solid tyres, there shall be, in addition to the surcharge payable under the first proviso, a surcharge per annum of twenty-five per cent. of the amount payable under clause (*a*) or clause (*b*) or clause (*c*) above, as the case may be, for such omnibus.";

(*b*) under the sub-heading "D, *Tractors not used solely for agricultural purposes*", for the proviso, the following provisos shall be substituted, namely:—

"Provided that there shall be a surcharge per annum of ten per cent. of the amount payable under clause (*a*) or clause (*b*) or clause (*c*) or clause (*d*) or clause (*e*) above:

Provided further that, where a tractor is fitted with solid tyres, there shall be, in addition to the surcharge payable under the first proviso, a surcharge per annum of twenty-five per cent. of the amount payable under clause (*a*) or clause (*b*) or clause (*c*) or clause (*d*) or clause (*e*) above, as the case may be, for such tractors.";

(*c*) under sub-heading "E, *Trailers*", for the proviso, the following provisos shall be substituted, namely:—

"Provided that there shall be a surcharge per annum of ten per cent. of the amount payable under clause (*a*) or clause (*b*) or clause (*c*) or clause (*d*) or clause (*e*) above:

Provided further that, where a trailer is fitted with solid tyres, there shall be, in addition to the surcharge payable under the first proviso, a surcharge per annum of twenty-five per cent. of the amount payable under clause (*a*) or clause (*b*) or clause (*c*) or clause (*d*) or clause (*e*) above, as the case may be, for such trailers.".

Amendment of Bengal Act VI of 1951.

4. In the Bengal Finance (Sales Tax) Act, 1941,—

(*1*) after section 6, the following section shall be inserted, namely:—

Surcharge.

"6A. (*1*) Every dealer shall be liable to pay, in addition to the tax payable by him under this Act, a surcharge at the rate of two per centum of the total amount of tax payable by him:

Provided that the aggregate of the tax and the surcharge payable under this Act, shall not exceed in respect of goods declared to be of special importance in inter-State trade or commerce by section 14 of the Central Sales Tax Act, 1956, the rate fixed by section 15 of that Act. 74 of 1956.

(2) All the provisions of this Act relating to the payment, assessment, collection, recovery and refund of the surcharge shall apply, so far as may be, to the payment, assessment, collection, recovery and refund of the surcharge.";

(*2*) in section 20, for the *Explanation*, the following *Explanation* shall be substituted, namely:—

"*Explanation.*—In this section "assessment" includes assessment of surcharge and imposition of penalty.".

Amendment of West Bengal Act IV of 1954.

5. In the West Bengal Sales Tax Act, 1954, after section 4, the following section shall be inserted, namely:—

Liability to pay surcharge.

"4A. (*1*) There shall be paid by every dealer, in addition to the tax payable by him under this Act, a surcharge at the rate of two per centum of the total amount of tax payable by him:

Provided that the aggregate of the tax and the surcharge payable under this Act, shall not exceed in respect of goods declared to be of special importance in inter-State trade or commerce by section 14 of the Central Sales Tax Act, 1956, the rate fixed by section 15 of that Act.

74 of 1956.

(2) All the provisions of this Act relating to the payment, assessment, collection, recovery and refund of the tax shall apply, so far as may be, to the payment, assessment, collection, recovery and refund of the surcharge.".

Amendment of Act 2 of 1899.

6. (1) The Indian Stamp Act, 1899, shall, in its application to the State of West Bengal, be amended in the manner hereinafter provided.

(2) In the Indian Stamp Act, 1899, after section 3A, the following section shall be inserted, namely:—

Instruments chargeable with additional duty.

"3AA. (1) Every instrument chargeable with duty, under the first proviso to section 3, read with Schedule IA, shall, in addition to such duty, be chargeable with a duty of ten paise.

(2) The additional duty with which any instrument is chargeable under sub-section (1) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamp bearing the inscription "refugee relief", whether with or without any other design, picture or inscription.

(3) Except as otherwise provided in sub-section (2), the provisons of this Act shall, so far as may be, apply in relation to the additional duties chargeable under sub-section (1) in respect of the instruments referred to therein as they apply in relation to the duty chargeable under the first proviso to section 3 in respect of those instruments.".

V. V. GIRI,
President.

N. D. P. NAMBOODIRIPAD,
Jt. Secy. to the Govt. of India.

Reasons for the enactment

In order to raise additional resources for meeting the expenses of the refugees from Bangla Desh, the Government of West Bengal has proposed to amend the following statutes, namely:—

(*a*) The Bengal Amusements Tax Act, 1922, to provide for the imposition of—

(*i*) a surcharge at the flat rate of ten paise on every ticket for admission to an entertainment;

(*ii*) a surcharge at the rate of one-half of 1 per cent. on totalisator and betting tax;

(*b*) The Bengal Motor Vehicles Tax Act, 1932, to provide for the levy of a surcharge at the flat rate of ten per cent. per annum of the tax payable in respect of vehicles for carrying passengers not plying for hire and tractors not used solely for agricultural purposes;

(c) The Bengal Finance (Sales Tax) Act, 1941, to provide for the levy of a surcharge at the rate of 2 per cent. of the total amount of tax payable under the Act;

(*d*) The West Bengal Sales Tax Act, 1954, to provide for the levy of a surcharge at the rate of 2 per cent. of the total amount of tax payable under the Act;

(*e*) The Indian Stamp Act, 1899, to provide for the levy of an additional stamp duty of ten paise on all stamps subject to stamp duty under the Act.

2. The Committee constituted under the proviso to sub-section (2) of section 3 of the West Bengal State Legislature (Delegation of Powers) Act, 1971 (31 of 1971), has been consulted before the enactment of the measure as a President's Act.

B. D. PANDE,
Secy. to the Govt. of India,
Ministry of Finance.

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
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MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 15*th December,* 1971/*Agrahayana* 24, 1893 (*Saka*)

The following Act of Parliament received the assent of the President on the 15th December, 1971, and is hereby published for general information:—

THE COMPTROLLER AND AUDITOR-GENERAL'S (DUTIES POWERS AND CONDITIONS OF SERVICE) ACT, 1971

No 56 OF 1971

[15*th December,* 1971]

An Act to determine the conditions of service of the Comptroller and Auditor-General of India and to prescribe his duties and powers and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. This Act may be called the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971. Short title.

2. In this Act, unless the context otherwise requires,— Definitions.

(*a*) "accounts", in relation to commercial undertakings of a Government, includes trading, manufacturing and profit and loss accounts and balance-sheets and other subsidiary accounts;